

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF IOWA
WESTERN DIVISION**

TRACIE RASMUSSEN, Guardian,
Conservator, Next Friend and Mother of
HUNTER J. THAYER, TRACIE
RASMUSSEN, and HUNTER J.
THAYER,

Plaintiffs,

vs.

OPPORTUNITIES UNLIMITED, an
Iowa Corporation,

Defendant.

No. C18-4052-LTS

**ORDER ON REPORT AND
RECOMMENDATION**

This case is before me on a Report and Recommendation by the Honorable Kelly K.E. Mahoney, United States Magistrate Judge. Doc. No. 14. Judge Mahoney recommends that I remand this case to the Iowa District Court for Woodbury County pursuant to 28 U.S.C. § 1441(b)(2). Neither party has filed objections. The deadline for filing such objections has expired.

On June 21, 2018, defendant Opportunities Unlimited (OU) removed this case from the Iowa District Court on the basis of diversity jurisdiction. On August 2, 2018, Judge Mahoney held a status conference and sua sponte raised the issue of proper removal. Removal based on diversity is improper if any defendant in the action is a citizen of the state where the action is filed. 28 U.S.C. § 1441(b)(2). On August 16, 2018, OU notified the court that it agreed the case was improperly removed due to its status as an Iowa corporation. Doc. No. 13. Therefore:

1. I **accept** the Report and Recommendation (Doc. No. 14) **without modification.**

2. The case is hereby **remanded** to the Iowa District Court for Woodbury County. The Clerk shall **close this case**.

IT IS SO ORDERED.

DATED this 10th day of September, 2018.



Leonard T. Strand, Chief Judge